

**TARGETED AT-RISK AID (TARA) FOR LOW INCOME STUDENTS
Q& A FOR FREQUENTLY ASKED QUESTIONS
2007-08 BUDGET YEAR**

Q1	Is there a due date for the application?
A1	Districts should have their applications submitted to the county office no later than August 1, 2007 in order to have them approved by the start of the school year.
Q2	Who approves the application?
A2	The county superintendent should forward an approval letter to the school district similar to the process for approving ECPA and DEPA plans.
Q3	Who reviews the application and makes recommendations to the county superintendent?
A3	The county School Business Administrator would review the fiscal component and the county Education Specialist would review the programmatic component. The county office may reach out to the Office of Fiscal Policy and Planning for fiscal related questions and to the applicable program office, such as the Office of Early Childhood or the Office of Early Literacy, for program related questions.
Q4	For county vocational school districts and regional high schools, what type of programs may be funded with TARA?
A4	TARA funds should be used for new programs or to enhance existing programs in language arts and/or math literacy for the grades applicable to their operating type.
Q5	Can TARA be used to support related curriculum work for new programs or to enhance existing programs in language arts and/or math literacy programs for grades k-8, or for the grades applicable to vocational and regional high school districts?
A5	Yes.
Q6	If a district uses all or a portion of TARA funds for property tax relief, should that portion used for tax relief be included on the application?
A6	TARA funds used for tax relief should not be included on the application. Districts were required to budget those funds directly in the general fund as unrestricted miscellaneous revenue.
Q7	If a district has unexpended appropriations at the fiscal year end, can the district carry these funds over into the subsequent budget year?
A7	Yes. The 2008-09 budget application forms will include a new line for the

	carryover of prior year funds. Carryover funds do not have to be tracked separately by year and will be included in the total funds available in the budget year to be used for applicable programs and services.
Q8	Where should TARA funds be recorded?
A8	TARA funds not used for property tax relief must be tracked separately in the district's accounting records for each approved program (ex: pre-k; f/t K; and K-8 math/language arts). Appropriations should be recorded in 20-217-xxx-xxx and use of a unique identifier or offline tracking would be required if your district is approved for more than one TARA program. Revenue should be recorded in 20-3217. TARA funds used for property tax relief would be recorded in fund 10 as other miscellaneous state revenue.
Q9	Will TARA funds be available in future years?
A9	A new funding formula, which should address all special needs, is being developed and anticipated to be applicable for the 2008-09 school year. At this time it is uncertain which of the current categories of state aid, if any, will continue into subsequent years.
Q10	How will districts receive their TARA funds?
A10	Eligible districts will receive their TARA funds as part of their normal bimonthly state aid payment scheduled to begin in September of 2007. Districts are not permitted to expend TARA funds until their application has been approved by the county office.
Q11	Is there a list of TARA eligible districts and the applicable funding available?
A11	Yes. A list applicable for 07-08 is posted at http://www.state.nj.us/education/stateaid/0708/other_dist.xls .